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ABSTRACT

This statistical report compares school expenses with total expenses for maintenance and operation of general governmental departments in cities of over 50,000 population that include school systems in city government costs. Reported in tabular form are (1) total payments for major functions, (2) total payments for schools, (3) cost per capita for major functions, (4) cost per capita for schools alone, and (5) percentage of total city expense allocated to schools. Annual data for 1965-70 are also given, by population grouping, indicating the cost per capita for schools and the percentage of total city expense allocated to schools. A related document is ED 049 533. (EA)

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SCHOOL EXPENSE IN FISCALLY DEPENDENT SCHOOL SYSTEMS COMPARED WITH TOTAL CITY EXPENSE, 1969-70

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SCHOOL EXPENSE IN FISCALLY DEPENDENT SCHOOL SYSTEMS COMPARED WITH TOTAL CITY EXPENSE, 1969-70

(89 Cities and Towns over 50,000 in Population)

For 45 years the Educational Research Service has been reporting data comparing expenditures for local public schools with total city expenditures for governmental functions in fiscally dependent school systems, based on data published by the U. S. Bureau of the Census. Over the years, the ERS report has varied in scope and content, due to changes in Census Bureau reporting. For the four years beginning in 1965-66, there was no change in the format or the number of cities and towns (75) for which Census data were published. This report, which is for the fiscal year 1969-70, includes an additional nine cities and six towns which, according to the 1970 Census, now have populations of 50,000 or more. One city--Atlantic City, New Jersey--is no longer included since its population dropped below 50,000 in the 1970 Census.

Scope of the report. In addition to limiting the report to cities with 50,000 or more population, only local governments which operate fiscally dependent school systems with boundaries coterminus or nearly coterminus with the city or town boundaries are included. Thus, fiscally dependent county school systems, of which there are many, are excluded from this report; the one exception to this is Nashville-Davidson County, Tennessee, which has a metropolitan form of government--that is, the city and county operate as a single governmental unit.

In addition to the 80 cities in the report, nine towns with populations of more than 50,000 and with fiscally dependent school systems have been included because the Census Bureau considers their governments to be "similar to cities in organization and local services provided." These nine towns, all in the smallest population group in the report, are included in the city-by-city table beginning on page 4, but are excluded from the summary figures in that table and in the summary tables in the text of this Circular. This follows the practice of the Census Bureau, which does not include data for town governments in computing its municipal aggregates.

The 89 cities and towns in the city-by-city table are classified, in keeping with Census Bureau practice, into five population groups. The table includes the following data for each of the cities and towns: population reported in the 1970 Census (Column 1); total 1969-70 general expenditures for major municipal functions (Column 2) and for schools only (Column 3); cost per capita for major municipal functions (Column 4) and for schools (Column 5); and the percent of total city expense that was expended for schools in 1969-70 (Column 6).

Sources of data. For the past several years, lacking up-to-date official Census figures, ERS has shown in Column 1 of the city-by-city table the population estimates published in *Sales Management's* annual "Survey of Buying Power." This year the 1970 Census figures are available and are reported in *City Government Finances in 1969-70*, the Bureau of the Census report from which the data on municipal expenditures for major functions and for schools (Columns 2 and 3) also are taken (see complete reference on page 8).

The per capita costs for major functions and for schools in Columns 4 and 5 of the table, as well as the percentage that school expense was of total city expense (Column 6) were computed by ERS from the data in Columns 1, 2, and 3.

The major functions included by the Census Bureau in arriving at the figures in Column 2 are listed in footnote a/ of the table. Footnote b/ provides an explanation of the expenditures for schools tabulated in Column 3 of the table. CAPITAL OUTLAY IS NOT INCLUDED in any of the figures in the table.

Limitations on data in this report. Although the use of actual population figures

rather than estimated figures gives greater precision to the data in Columns 4, 5, and 6 of the city-by-city table, the reader should be aware of some factors which may affect the accuracy of the per capita figures and the percentage that school expense represents of total city expense.

In using or evaluating the data in the table beginning on page 4, the following limitations should be recognized:

- The amounts shown in Columns 2 and 3 for the individual cities include expenditures of funds derived from state and federal sources. Figures published by other agencies might exclude such funds in reporting local expenditures.
- The assignments of functions among the municipal departments and the schools vary in different cities. For example, the Census figures may include in total city expense, rather than in school expense, such items as school health services and school elections.
- The proportion of school-age population enrolled in public schools varies from city to city.
- Variations in administrative organization and in emphases on different phases of education contribute to differences in costs among cities.
- It is possible that in a few cases the boundaries of the city and the school system are not exactly coterminus.

When using the summary figures in Tables A and B it must be remembered that they are based on only the 80 cities with 50,000 or more population where the public school boards are fiscally *dependent*. Actually, there are more than 300 cities in this population group, but the majority are fiscally *independent* of the local government. Also, the report does not include data for fiscally dependent school systems operated by counties with more than 50,000 population. Summary figures would doubtless be quite different if all cities and counties of 50,000 or more were included.

It is inadvisable, in view of the above limitations in scope and data, to attempt to relate the figures reported in this Circular to school expenditure figures published by other agencies, such as the U. S. Office of Education and the National Education Association.

Table A.

SUMMARY OF PER CAPITA EXPENDITURES FOR SCHOOLS IN CITIES OVER 50,000 IN POPULATION HAVING DEPENDENT SCHOOL SYSTEMS[a/]

Population group	1965-66	1966-67	1967-68	1968-69	1969-70
Total (all cities)	$94.77	$113.50	$125.99	$145.31	$167.44
1,000,000 and over (NYC)	106.63	128.60	143.36	169.01	195.14
500,000 to 999,999	84.97	104.34	120.31	147.04	163.63
250,000 to 499,999	92.19	116.28	123.64	139.23	157.04
100,000 to 249,999	84.40	97.37	107.77	116.54	140.27
50,000 to 99,999	87.42	97.63	106.08	115.54	138.75

a/ Figures are based on data for cities only; the towns in the 50,000-99,999 population group are excluded. Data for 1969-70 are for 80 cities; data for previous years are for 71 cities.

Table B.

SUMMARY OF PERCENT THAT SCHOOL EXPENSE IS OF TOTAL CITY EXPENSE IN CITIES OVER 50,000 IN POPULATION HAVING DEPENDENT SCHOOL SYSTEMS[a/]

Population group	1965-66	1966-67	1967-68	1968-69	1969-70
Total (all cities)	31.1%	32.5%	30.9%	31.1%	32.0%
1,000,000 and over (NYC)	26.5	27.6	25.5	25.7	25.9
500,000 to 999,999	28.2	28.5	28.1	29.9	30.1
250,000 to 499,999	42.3	46.8	45.9	46.1	46.1
100,000 to 249,999	41.6	43.0	43.0	42.9	44.8
50,000 to 99,999	42.3	43.0	42.4	43.8	49.0

a/ Figures based on data for cities only; the towns in the 50,000-99,999 population group are excluded. Data for 1969-70 are for 80 cities; data for previous years are for 71 cities.

Expenditures for schools. Tables A and B bring together the summary data for each population group on per capita expenditures for education and the percent of total city expenditures represented by school costs. The data shown are for 1969-70 and the four previous years. It is important to note that data for previous years are for 71 cities; 1969-70 data are for 80 cities.

The 1969-70 figure of $167.44 per capita expenditure for education in the 80 cities (Table A) represents an increase of 15.2 percent over 1968-69 and 76.7 percent increase over 1965-66.

An examination of the city-by-city table shows that the per capita expenditures for public education range widely among the 89 fiscally dependent school systems and even within each population group. The cities with the lowest and highest per capita expenditures for schools are both in the 50,000-99,999 population group and both in the state of Massachusetts. The 1969-70 low per capita expenditure for schools was $78.26 and the high was $219.73.

The actual distribution of the 80 cities according to per capita disbursements for public education is as follows:

Per capita expenditure for schools	Number and percent of cities
Less than $100	6 (7.5%)
$100.00-109.99	5 (6.2%)
110.00-119.99	8 (10.0%)
120.00-129.99	13 (16.2%)
130.00-139.99	8 (10.0%)
140.00-149.99	12 (15.0%)
150.00-159.99	9 (11.2%)
160.00-169.99	4 (5.0%)
170.00-179.99	4 (5.0%)
180.00-189.99	3 (3.8%)
190.00-199.99	3 (3.8%)
200.00-209.99	3 (3.8%)
210.00 or more	2 (2.5%)

The median per capita expenditure for schools was $140.

Excluding all of the towns and also the cities new to the report this year, three cities decreased in per capita expenditures for schools. Some of the variation from the previous year can doubtless be explained by the more accurate population figures upon which the per capita expenditures in this report are based.

Table B shows that the percent of city monies used for schools in the total group of 80 cities, and in all but one of the five population categories, increased slightly in 1969-70 over the previous year. However, two of the population groups and the total are still lower than the 1966-67 averages. Only New York City, of all the population groups, shows a decline from the 1965-66 percentage.

The extremes in percent of municipal expenditures for schools are 24.7 percent in Washington, D.C. and 64.9 percent in Kenosha, Wisconsin. Distribution of the 80 cities according to the percent that school expense was of total city expense in 1969-70 is shown below, by five percent percentage intervals:

School expense as percent of total city expense	Number and percent of cities
Less than 25.0%	2 (2.5%)
25.0 - 29.9%	3 (3.8%)
30.0 - 34.9%	3 (3.8%)
35.0 - 39.9%	6 (7.5%)
40.0 - 44.9%	18 (22.5%)
45.0 - 49.9%	15 (18.7%)
50.0 - 54.9%	21 (26.2%)
55.0 - 59.9%	9 (11.2%)
60.0% or more	3 (3.8%)

Thus, more than two-fifths (33) of the 80 cities with fiscally dependent school systems spent at least half of their 1969-70 monies on schools, and more than four-fifths (66) spent 40 percent or more. The median percentage spent was 47.7 percent. Again discounting all of the towns and the cities added this year, 47, or 66.2 percent, saw an increase in the percentage of expenditures for schools; 24, or 33.8 percent showed a decrease.

SCHOOL EXPENSE COMPARED WITH TOTAL EXPENSE FOR MAINTENANCE AND OPERATION OF GENERAL GOVERNMENTAL DEPARTMENTS IN 89 CITIES AND TOWNS OVER 50,000 POPULATION IN WHICH SCHOOL SYSTEMS ARE A PART OF CITY GOVERNMENT, 1969-70

City and estimated population	Total payments for major functions[a] (In thousands)	Total payments for schools[b] (In thousands)	Cost per capita of population: For major functions	Cost per capita of population: For schools alone	Percent that school expense is of total city expense
1	2	3	4	5	6
GRAND TOTAL--80 cities over 50,000 in population[c]	$10,252,102	$3,280,066	$523.36	$167.44	32.0%
City over 1,000,000 in population:					
New York, N.Y. (7,895,563)	5,951,145	1,540,747	753.73	195.14	25.9
Cities 500,000 to 999,999 in population:					
Washington, D. C. (756,510)	644,127	159,214	851.45	210.46	24.7
Baltimore, Md. (905,759)	478,958	163,509	528.79	180.52	34.1
Boston, Mass. (641,071)	308,641	81,989	481.45	127.89	26.6
Memphis, Tenn. (623,530)	159,807	74,225	256.29	119.04	46.4
Total, 4 cities	1,591,533	478,937	543.77	163.63	30.1
Cities 250,000 to 499,999 in population:					
Jersey City, N.J. (260,545)	78,786	27,560	302.39	105.78	35.0
Newark, N.J. (382,417)	161,722	72,512	422.89	189.62	44.8
Buffalo, N.Y. (462,768)	148,389	66,456	320.66	143.61	44.8
Rochester, N.Y. (296,233)	115,254	59,525	389.07	200.94	51.6
Nashville-Davidson County, Tenn. (426,029)	122,520	64,486	287.59	151.37	52.6
Norfolk, Va. (307,951)	100,457	44,886	326.21	145.76	44.7
Total, 6 cities	727,128	335,425	340.42	157.04	46.1
Cities 100,000 to 249,999 in population:					
Bridgeport, Conn. (156,542)	49,354	19,629	315.28	125.39	39.8
Hartford, Conn. (158,017)	58,818	26,309	372.23	166.49	44.7
New Haven, Conn. (137,707)	49,762	20,510	361.36	148.94	41.2
Stamford, Conn. (108,798)	42,133	20,994	387.26	192.96	49.8
Waterbury, Conn. (108,033)	27,863	13,034	257.91	120.65	46.8

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and estimated population	Total payments for major functions[a] (In thousands)	Total payments for schools[b] (In thousands)	Cost per capita of population: For major functions	Cost per capita of population: For schools alone	Percent that school expense is of total city expense
1	2	3	4	5	6
Cities 100,000 to 249,999 in population (Continued):					
Cambridge, Mass. (100,361)	$ 37,805	$ 9,412	$376.69	$ 93.78	24.9%
New Bedford, Mass. (101,777)	23,688	10,558	232.74	103.74	44.6
Springfield, Mass. (163,905)	49,909	23,324	304.50	142.30	46.7
Worcester, Mass. (176,572)	64,326	25,021	364.30	141.70	38.9
Elizabeth, N.J. (112,654)	29,457	13,950	261.48	123.83	47.4
Paterson, N.J. (144,824)	37,906	19,841	261.74	137.00	52.3
Trenton, N.J. (104,638)	33,540	17,408	320.53	166.36	51.9
Albany, N.Y. (115,781)	30,478	13,328	263.24	115.11	43.7
Syracuse, N.Y. (197,297)	61,540	28,980	311.92	146.89	47.1
Yonkers, N.Y. (204,297)	61,921	26,500	303.09	129.71	42.8
Providence, R.I. (179,213)	49,480	21,625	276.10	120.67	43.7
Chattanooga, Tenn. (119,082)	35,718	20,373	299.94	171.08	57.0
Knoxville, Tenn. (174,587)	43,456	22,059	248.91	126.35	50.8
Alexandria, Va. (110,938)	38,471	16,697	346.78	150.51	43.4
Hampton, Va. (120,779)	32,263	18,895	267.12	156.44	58.6
Newport News, Va. (138,177)	39,484	20,456	285.75	148.04	51.8
Portsmouth, Va. (110,963)	36,091	16,559	325.25	149.23	45.9
Richmond, Va. (249,621)	102,793	34,637	411.80	138.76	33.7
Madison, Wis. (173,258)	49,914	26,316	288.09	151.89	52.7
Total, 24 cities	1,086,170	486,415	313.21	140.27	44.8
Cities 50,000 to 99,999 in population:					
Bristol, Conn. (55,487)	$ 16,464	$ 8,610	296.72	155.17	52.3
Danbury, Conn. (50,781)	14,452	8,760	284.59	172.51	60.6
East Hartford Town, Conn.[c] (57,583)	20,739	12,560	360.16	218.12	60.6
Fairfield Town, Conn.[c] (56,487)	17,240	10,849	305.20	192.06	62.9

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and estimated population	Total payments for major functions[a] (In thousands)	Total payments for schools[b] (In thousands)	Cost per capita of population: For major functions	Cost per capita of population: For schools alone	Percent that school expense is of total city expense
1	2	3	4	5	6
Cities 50,000 to 99,999 in population (Continued):					
Greenwich Town, Conn.[c] [d] (59,755)	$ 20,113	$ 10,306	$336.59	$172.47	51.2%
Meriden, Conn. (55,959)	16,640	7,358	297.36	131.49	44.2
Milford, Conn. (50,858)	17,909	9,304	352.14	182.94	52.0
New Britain, Conn. (83,441)	24,321	10,989	291.48	131.70	45.2
Norwalk, Conn. (79,113)	27,009	15,895	341.40	200.92	58.9
West Hartford Town, Conn.[c] (68,031)	22,920	12,836	336.91	188.68	56.0
West Haven, Conn. (52,851)	13,739	7,341	259.96	138.90	53.4
Wilmington, Del. (80,386)	30,932	15,282	384.79	190.11	49.4
Portland, Maine (65,116)	19,133	8,931	293.83	137.16	46.7
Arlington Town, Mass.[c] (53,524)	15,681	7,538	292.97	140.83	48.1
Brockton, Mass (89,040)	22,495	11,678	252.64	131.15	51.9
Brookline Town, Mass.[c] (58,886)	24,445	9,228	415.12	156.71	37.8
Chicopee, Mass. (66,676)	15,262	8,581	228.90	128.70	56.2
Fall River, Mass. (96,898)	23,772	10,034	245.33	103.55	42.2
Framingham Town, Mass.[c] (64,048)	20,038	11,782	312.86	183.96	58.8
Holyoke, Mass. (50,112)	12,681	5,556	253.05	110.87	43.8
Lawrence, Mass. (66,915)	16,039	5,526	239.69	82.58	34.5
Lowell, Mass. (94,239)	23,879	10,812	253.39	114.73	45.3
Lynn, Mass. (90,294)	26,582	10,809	294.39	119.71	40.7
Malden, Mass. (56,127)	16,980	6,479	302.53	115.43	38.2
Medford, Mass. (64,397)	17,304	7,098	268.71	110.22	41.0
Newton, Mass. (91,066)	39,359	20,010	432.20	219.73	50.8
Pittsfield, Mass. (57,020)	18,479	10,115	324.08	177.39	54.7
Quincy, Mass. (87,966)	38,583	13,794	438.61	156.81	35.8
Somerville, Mass. (88,779)	23,249	6,948	261.87	78.26	29.9

SCHOOL EXPENSE COMPARED WITH TOTAL CITY EXPENSE (Continued)

City and estimated population	Total payments for major functions[a] (In thousands)	Total payments for schools[b] (In thousands)	Cost per capita of population: For major functions	Cost per capita of population: For schools alone	Percent that school expense is of total city expense
1	2	3	4	5	6
Cities 50,000 to 99,999 in population (Continued):					
Waltham, Mass. (61,582)	$ 18,637	$ 8,104	$302.64	$131.60	43.5%
Weymouth Town, Mass.[c] (54,610)	14,254	7,570	261.01	138.62	53.1
Manchester, N.H. (87,754)	20,144	7,879	229.55	89.79	39.1
Nashua, N.H. (55,820)	11,286	5,147	202.19	92.21	45.6
Bayonne, N.J. (72,743)	17,225	7,257	236.79	99.76	42.1
Bloomfield, N.J. (52,029)	13,315	7,557	255.91	145.25	56.8
Clifton, N.J. (82,437)	17,024	8,738	206.51	106.00	51.3
East Orange, N.J. (75,471)	23,276	11,844	308.41	156.93	50.9
Edison Township, N.J.[c] (67,120)	16,240	10,015	241.95	149.21	61.7
Irvington, N.J. (59,743)	16,742	7,175	280.23	120.10	42.9
Passaic, N.J. (55,124)	13,527	6,574	245.39	119.26	48.6
Union City, N.J. (58,537)	13,398	7,277	228.88	124.31	54.3
Cranston, R.I. (73,037)	17,601	9,254	240.99	126.70	52.6
Pawtucket, R.I. (76,984)	18,656	8,436	242.34	109.58	45.2
Warwick, R.I. (83,694)	21,804	14,131	260.52	168.84	64.8
Chesapeake, Va. (89,580)	26,176	14,969	292.21	167.10	57.2
Lynchburg, Va. (54,083)	16,080	8,602	297.32	159.05	53.5
Roanoke, Va. (92,115)	29,922	13,760	324.83	149.38	46.0
Appleton, Wis. (57,143)	14,213	8,116	248.73	142.03	57.1
Green Bay, Wis. (87,809)	25,558	15,175	291.06	172.82	59.4
La Crosse, Wis. (51,153)	12,194	6,240	238.38	121.99	51.2
Kenosha, Wis. (78,805)	24,994	16,210	317.16	205.70	64.9
Oshkosh, Wis. (53,221)	12,544	6,681	235.70	125.53	53.3
Wauwatosa, Wis. (58,676)	16,371	9,163	279.01	156.16	56.0
West Allis, Wis. (71,723)	20,176	10,343	281.30	144.21	51.3
Total, 45 cities[c]	896,126	438,852	283.33	138.75	49.0

Footnotes:

a/ Figures for "total payments for major functions" include, in addition to school expenditures, the amounts spent for police protection, fire protection, highways, airports, water transport and terminals, sewerage and other sanitation, public welfare, libraries, hospitals and other health services, correction, parks and recreation, general public buildings, housing and urban renewal, parking and other municipal commercial activities, protective inspection and regulation, financial administration, general control, and interest on general debt. Expenditures for capital outlay are omitted.

b/ Expenditures for schools, as reported by the U. S. Bureau of the Census, are the amounts spent for educational institutions operated by the city government (rather than by separate school district), involving mainly public elementary and secondary schools but including also any institutions of higher education operated by the city. Included are related school-administered facilities and services such as public transportation of students, school health and recreation programs, school lunch programs, and school libraries. Expenditures for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Expenditures for capital outlay and interest are omitted.

c/ Data for the following major towns are included in the table because their governmental operations closely resemble those of municipal governments; however, the figures for these towns are not included in the totals for the various population groups or in the grand total:

East Hartford Town, Conn.
Fairfield Town, Conn.
Greenwich Town, Conn.
West Hartford Town, Conn.
Arlington Town, Mass.
Brookline Town, Mass.
Framingham Town, Mass.
Weymouth Town, Mass.
Edison Township, N.J.

d/ Data for 1970 were not available for Greenwich Town, Conn.; amounts shown are for fiscal 1969.

Sources of data:

- Population figures in Column 1 and data in Columns 2 and 3 are from:

  U. S. Department of Commerce, Bureau of the Census. City Government Finances in 1969-70. Series GF70 No. 4. Washington, D.C.: Government Printing Office, 1971. Table 5 (p. 9-59).

- Data in Columns 4, 5, and 6 were computed by the Educational Research Service, using population figures shown in Column 1 and expenditure figures shown in Columns 2 and 3.

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